

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY

|                           |   |                       |
|---------------------------|---|-----------------------|
| DONALD HENER,             | ) |                       |
|                           | ) |                       |
| Plaintiff,                | ) |                       |
|                           | ) |                       |
| v.                        | ) | Case No. 2:97-cv-4254 |
|                           | ) |                       |
| UNITED STATES OF AMERICA, | ) |                       |
|                           | ) |                       |
| Defendant,                | ) |                       |
|                           | ) |                       |
| v.                        | ) |                       |
|                           | ) |                       |
| ROBERT HENER,             | ) |                       |
|                           | ) |                       |
| Third-Party Defendant.    | ) |                       |
| _____                     | ) |                       |

SATISFACTION OF JUDGMENT

COMES NOW the United States of America and states that the judgment against Donald Hener in the amount of \$70,000, which was entered on October 1, 2007, has been satisfied in full.

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DATED: April 16, 2012.

PAUL J. FISHMAN  
United States Attorney

KATHRYN KENEALLY  
Assistant Attorney General  
Tax Division

/s/ W. Bradley Russell  
W. BRADLEY RUSSELL  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 227  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 307-0854

CERTIFICATE OF SERVICE

IT IS CERTIFIED that the foregoing satisfaction of judgment was served this 16th day of April 2012, by filing the same with the Clerk of the Court using the ECF filing system which shall send notification to the following:

Richard J. Sapinski, Esq.  
Sills, Cummis, Epstein & Gross, P.C.  
The Legal Center  
One Riverfront Plaza  
Newark, New Jersey 07102

Frank Agostino, Esq.  
Calo Agostino, P.C.  
14 Washington Place  
Hackensack, New Jersey 07601

IT IS FURTHER CERTIFIED that the foregoing satisfaction of judgment was served this 16th day of April 2012, by U.S. Mail, postage pre-paid, addressed to:

Donald Hener  
76 Princeton Street  
Clifton, New Jersey 07014

/s/ W. Bradley Russell  
W. BRADLEY RUSSELL  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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